

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>PARKERSBURG</div> <div>CITY OF <u>PARKERSBURG</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201200900000</div> <div>CITY OF PARKERSBURG</div> <div>608 HIGHWAY 57 P.O. BOX 489</div> <div>PARKERSBURG, IOWA 50665</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		900,904		900,904	872,248
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		900,904		900,904	872,248
Delinquent property taxes		0		0	0
TIF revenues		407,480		407,480	400,000
Other city taxes		126,675	0	126,675	116,951
Licenses and permits		9,592	0	9,592	8,650
Use of money and property		3,067	0	3,067	1,500
Intergovernmental		594,282	0	594,282	463,712
Charges for fees and service		166,589	431,344	597,933	651,800
Special assessments		1,943	0	1,943	3,000
Miscellaneous		130,988	36,191	167,179	120,300
Other financing sources		130,500	101,340	231,840	245,263
Total revenues and other sources		2,472,020	568,875	3,040,895	2,883,424
Expenditures and Other Financing Uses					
Public safety		371,942	0	371,942	447,078
Public works		363,635	0	363,635	383,994
Health and social services		917	0	917	5,000
Culture and recreation		346,581	0	346,581	404,396
Community and economic development		412,808	0	412,808	419,397
General government		163,881	0	163,881	178,150
Debt service		171,462	0	171,462	178,612
Capital projects		304,569	0	304,569	331,484
Total governmental activities expenditures		2,135,795	0	2,135,795	2,348,111
Business type activities		0	489,587	489,587	492,300
Total ALL expenditures		2,135,795	489,587	2,625,382	2,840,411
Other financing uses, including transfers out		231,840	0	231,840	245,263
Total ALL expenditures/And other financing uses		2,367,635	489,587	2,857,222	3,085,674
Excess revenues and other sources over (Under) Expenditures/And other financing uses		104,385	79,288	183,673	-202,250
Beginning fund balance July 1, 2014		1,497,754	382,596	1,880,350	1,880,350
Ending fund balance June 30, 2015		1,602,139	461,884	2,064,023	1,678,100
<div>Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,465,000	Other long-term debt		\$ 0
Revenue debt		\$ 235,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,720,707
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/11/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone →	Area Code	Number	Extension
CHRISTOPHER M. LUHRING			319	346-2262	
Signature of Mayor or other City official (Name and Title)			Date signed		
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF PARKERSBURG					<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	532,332	187,357					900,904			900,904	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	532,332	187,357					900,904		T01	900,904	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	532,332	187,357				0	900,904			900,904	6		
7	TIF revenues			407,480				407,480		T01	407,480	7		
8	Other city taxes							0		T15	0	8		
9	Utility tax replacement excise taxes							0		T15	0	9		
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10		
11	Parimutuel wager tax							0		C30	0	11		
12	Gaming wager tax							0		T19	0	12		
13	Mobile home tax							0		T19	0	13		
14	Hotel/motel tax							0						
14	Other local option taxes		126,675					126,675		T09	126,675	14		
15	TOTAL OTHER CITY TAXES	0	126,675	0	0	0	0	126,675	0		126,675	15		
16	Section B - LICENSES AND PERMITS	9,592						9,592		T29	9,592	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	2,491					576	3,067		U20	3,067	18		
19	Rents and royalties							0		U40	0	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	2,491	0	0	0	0	576	3,067	0		3,067	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants	116,557				117,597		234,154		B89	234,154	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	116,557	0	0	0	117,597	0	234,154	0		234,154	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARKERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		194,447					194,447		C46	194,447	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	3,892	1,369		1,078			6,339		C89	6,339	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,892	195,816	0	1,078	0	0	200,786	0		200,786	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	14,490						14,490			14,490	63				
64	Library service	33						33		D89	33	64				
65	Township contributions	42,878						42,878		D89	42,878	65				
66	Fire/EMT service	101,941						101,941		D89	101,941	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	159,342	0	0	0	0	0	159,342	0		159,342	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	279,791	195,816	0	1,078	117,597	0	594,282	0		594,282	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	259,458	A91	259,458	73				
74	Sewer							0	171,886	A8Ø	171,886	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	135,942						135,942		A81	135,942	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARKERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	30,647						30,647		A61	30,647	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	166,589	0	0	0	0	0	166,589	431,344		597,933	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,943						1,943		U01	1,943	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	102,491						102,491	36,191	U99	138,682	108				
109	Deposits and sales/fuel tax refunds	826						826		U99	826	109				
110	Sale of property and merchandise	26,540						26,540		U11	26,540	110				
111	Fines	854						854		U30	854	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	277						277			277	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	130,988	0	0	0	0	0	130,988	36,191		167,179	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,123,726	509,848	407,480	182,293	117,597	576	2,341,520	467,535		2,809,055	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	40,901				89,599		130,500	101,340		231,840	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	40,901	0	0	0	89,599	0	130,500	101,340		231,840	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,164,627	509,848	407,480	182,293	207,196	576	2,472,020	568,875		3,040,895	132
133												133
134	Beginning fund balance July 1, 2014	817,944	141,491	339,632	21,371	115,286	62,030	1,497,754	382,596		1,880,350	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,982,571	651,339	747,112	203,664	322,482	62,606	3,969,774	951,471		4,921,245	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF PARKERSBURG					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	121,971	48,862					170,833		E62	170,833	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation	47,670						47,670		E89	47,670	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	84,480	8,823					93,303		E24	93,303	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	55,090	3,022					58,112		E32	58,112	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation	1,860	164					2,024		E66	2,024	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation							0		E66	0	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation							0		E32	0	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	311,071	60,871	0	0	0	0	371,942			371,942	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARKERSBURG		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		110,876					110,876		E44	110,876	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction		70,368					70,368		F44	70,368	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	21,939						21,939		E44	21,939	48
49	Traffic control safety — Current operation	683						683		E44	683	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		11,752					11,752		E44	11,752	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		1,108					1,108		E81	1,108	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	146,648	261					146,909		E81	146,909	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	169,270	194,365	0	0	0	0	363,635			363,635	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF PARKERSBURG							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	300	27					327		E32	327	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	590						590		E79	590	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	890	27	0	0	0	0	917			917	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARKERSBURG						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	223,712	9,924					233,636		E52	233,636	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	30,935	5,919					36,854		E61	36,854	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	51,867	3,139					55,006		E61	55,006	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	17,211	2,067					19,278		E03	19,278	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	1,807						1,807		E61	1,807	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	325,532	21,049	0	0	0	0	346,581			346,581	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation			16,145				16,145		E89	16,145	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation			339,926				339,926		E89	339,926	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation			56,737				56,737		E89	56,737	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	412,808	0	0	0	412,808			412,808	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PARKERSBURG						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,610	653					6,263		E29	6,263	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	48,061	36,119					84,180		E23	84,180	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,347						3,347		E89	3,347	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,510						8,510		E25	8,510	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	10,168	215					10,383		E31	10,383	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	51,198						51,198		E89	51,198	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	126,894	36,987	0	0	0	0	163,881			163,881	176
177	Section G — DEBT SERVICE				171,462			171,462			171,462	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	171,462	0	0	171,462			171,462	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	FIT FOR LIFE	4,509						4,509			4,509	184
185	STORM SEWER					10,824		10,824			10,824	185
186	HIGHWAY CORRIDOR					289,236		289,236			289,236	186
187	Subtotal Regular Capital Projects	4,509	0	0	0	300,060	0	304,569			304,569	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	4,509	0	0	0	300,060	0	304,569			304,569	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	938,166	313,299	412,808	171,462	300,060	0	2,135,795			2,135,795	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF PARKERSBURG					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								204,357	E91	204,357	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								285,230	E80	285,230	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PARKERSBURG						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	238
240	Construction										G89 0	239
241											F89 0	240
242	Enterprise Debt Service											241
243	Enterprise Capital Projects											242
244	Enterprise TIF Capital Projects											243
245	Internal service funds — Specify											244
246												245
247												246
248												247
249												248
250												249
251	TOTAL BUSINESS TYPE ACTIVITIES										489,587	250
252												251
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	938,166	313,299	412,808	171,462	300,060	0	2,135,795	489,587		2,625,382	252
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											253
255	Regular transfers out	89,599	142,241					231,840		NE	231,840	254
256	Internal TIF loans/repayments and transfers out							0			0	255
257								0			0	256
258	TOTAL OTHER FINANCING USES	89,599	142,241	0	0	0	0	231,840	0		231,840	257
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,027,765	455,540	412,808	171,462	300,060	0	2,367,635	489,587		2,857,222	258
260												259
261	Ending fund balance June 30, 2015:											260
262	Governmental:											261
263	Nonspendable						62,606	62,606			62,606	262
264	Restricted		195,799	334,304		22,422		552,525			552,525	263
265	Committed				32,202			32,202			32,202	264
266	Assigned	707,904						707,904			707,904	265
267	Unassigned	246,902						246,902			246,902	266
268	Total Governmental	954,806	195,799	334,304	32,202	22,422	62,606	1,602,139			1,602,139	267
269	Proprietary								461,884		461,884	268
270	Total ending fund balance June 30, 2015	954,806	195,799	334,304	32,202	22,422	62,606	1,602,139	461,884		2,064,023	269
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,982,571	651,339	747,112	203,664	322,482	62,606	3,969,774	951,471		4,921,245	270
272												271

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PARKERSBURG

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	424,389

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$
2. Sewer utility	19U 277,000	29U	39U 42,000	49U	49U	49U 235,000	49U	189 4,358
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. GO NOTES 06	19U 75,000	29U	39U 75,000	49U	49U	49U	49U	189 33,988
11. GO NOTES 2011 LIBRARY	19U 40,000	29U	39U 40,000	49U	49U	49U	49U	189 956
12. GO NOTES 2012A	19U 590,000	29U	39U 45,000	49U 545,000	49U	49U	49U	189 11,238
13. GO NOTES 2012B REFIN	19U 1,010,000	29U	39U 90,000	49U 920,000	49U	49U	49U	189 13,500
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	1,992,000	0	292,000	1,465,000	0	235,000	0	64,040

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	114,414,142	x .05 = \$	5,720,707

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		2,064,023	2,064,023

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)